

THE
ANNUAL REPORT
OF
THE AUDITORS
OF
SOUTHBRIDGE,
FOR THE
Fiscal Year ending Jan. 31, 1873.

SOUTHBRIDGE:
JOURNAL OFFICE, PRINTED BY MORSE & WHITAKER.
1873.

LIST OF TOWN OFFICERS, 1872.

CLERK :

SAMUEL S. PERRY.

TREASURER :

FRANCIS L. CHAPIN.

SELECTMEN AND OVERSEERS OF THE POOR :

P. T. LITCHFIELD, CALVIN A. PAIGE, J. O. McKINSTRY.

ASSESSORS :

JOHN O. McKINSTRY, M. K. OLNEY, LUCIAN MARCY.

SCHOOL COMMITTEE :

F. C. FLINT, A. J. BARTHOLOMEW, F. A. WARFIELD,
E. M. PHILLIPS, W. A. H. GRANT. One vacancy.

AUDITORS :

S. M. LANE, M. LEONARD, F. P. PRATT.

CONSTABLES :

E. L. SPENCER, FRANK RYAN, P. M. CLARKE.

LIBRARY COMMITTEE :

SAMUEL HARTWELL, B. F. BRONSON, EDWIN EMERY,
S. M. LANE, F. C. FLINT, EDWIN A. GLEASON,
M. LEONARD, A. J. BARTHOLOMEW, W. A. H. GRANT.

REPORT.

The Auditors of Southbridge herewith submit their annual report for the fiscal year ending January 31, 1873.

The account of the Town Treasurer, as prepared by him, is as follows :
F. L. CHAPIN, *Treasurer, in account with the Town of Southbridge for the Year ending January 31, 1873.*

RECEIPTS.

Cash in Treasury January 31, 1872,	\$1880 86
Due from E. L. Spencer, Collector,	1021 83
Due from Daniel Walker, Collector,	800 00
Tax Bill of 1872, as follows :	
State tax,	\$3,700 00
County tax,	2,432 03
Common schools,	6,000 00
Payment of debts,	5,000 00
Discount on taxes,	4,000 00
Highways,	3,500 00
Support of poor,	3,000 00
Police station,	2,500 00
Mechanics street,	2,000 00
Contingent expenses,	2,000 00
High school,	1,650 00
Sidewalks,	1,500 00
Mill street bridge,	1,100 00
Public library,	1,000 00
Salaries,	1,000 00
Contingent account of schools, &c.,	1,000 00
Street lights,	800 00
Hook and ladder apparatus,	800 00
Engine men,	600 00
Interest,	500 00
Abatement of taxes,	500 00
Town house yard,	500 00
Contingent highways,	500 00
Reservoir (Globe Village),	500 00
Lamps,	250 00
South school-house,	200 00
Overlayings on taxes,	690 13
Bank tax,	567 53
Center watch district, and overlayings,	839 28
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	\$48,629 02
<i>Amount carried forward,</i>	<hr/>
	\$52,331 71

<i>Amount brought forward,</i>			\$52,331 71
Received of State Treasurer,	corporation tax,		680 23
"	"	state aid,	500 00
"	"	school fund,	333 30
"	"	discount on bank tax,	56 75
"	"	gain on bank tax,	21 67
"	"	collecting and assessing bank tax,	20 00
"	"	state pauper account,	12 00
"	sidewalk assessments,		1,040 60
"	center watch district,		1,007 00
"	produce sold from farm,		427 15
"	county treasurer, dog fund,		347 34
"	oxen and yoke sold,		213 50
"	cattle sold from farm,		207 70
"	town of Oxford, account Maher family,		137 43
"	public library, catalogues, fines, &c.,		100 32
"	high school tuition,		96 00
"	labor of highway, help and team,		95 18
"	selectmen, for licenses,		51 00
"	rent of pasture,		50 00
"	cemetery lots sold,		45 75
"	hitch posts and stone bounds sold,		41 05
"	Henry Fiske, towards support of Lydia Fiske,		39 00
"	D. Whitford, account of 1869,		35 97
"	Sturbridge, account of A. and E. Clarke,		24 27
"	stones, &c., sold,		15 33
"	Sturbridge, account of Westville bridge,		15 00
"	book case sold from high school room,		10 00
"	scrapings and gravel sold,		9 50
"	labor of farm, help and teams,		9 00
"	old iron sold from farm,		7 72
"	chain and tree sold,		6 50
"	wood sold from high school room,		6 00
"	use of town hall,		3 00
"	hay sold,		2 00
"	money borrowed in anticipation of taxes,		17,400 00
"	"	for specific purposes, as per votes,	8,000 00
			<hr/>
			\$83,398 97

EXPENDITURES.

Paid support common schools,	\$6,120 38
" discount on taxes,	4,678 90
" state tax of 1872,	3,700 00
" repairing highways,	3,651 63
" support of poor,	3,399 48
" River street and bridge,	2,770 00
" police station,	2,671 52
" sidewalks,	2,595 65
" county tax of 1872,	2,432 08
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Amount carried forward, \$32,019 64

<i>Amount brought forward,</i>	\$32,019 64
Paid contingent expenses,	2,366 60
“ Mechanics street,	2,000 00
“ center watch district,	1,779 74
“ Mill street bridge,	1,406 57
“ high school,	1,368 34
“ public library,	1,362 20
“ salaries,	1,314 45
“ hose,	909 50
“ town house yard improvement,	861 06
“ interest on notes,	859 91
“ hook and ladder apparatus,	831 05
“ eng’ne men,	828 00
“ street lights,	802 92
“ contingent account of schools and schoolhouses,	680 59
“ bank tax,	567 53
“ state aid,	528 00
“ abatement of taxes,	423 75
“ reservoir (Globe),	352 00
“ contingent highways,	340 18
“ bridges,	282 51
“ personal property,	279 75
“ for lamps,	246 10
“ interest on farm debt,	204 00
“ Mill street,	161 85
“ West street,	65 00
“ south school-house,	56 00
“ new schoolhouse, Sandersdale,	44 52
“ school committee,	41 34
“ railing highways,	43 98
“ Central street bridge,	5 00
“ note to Southbridge Savings Bank, dated Dec. 7, 1871,	5,000 00
“ money borrowed in anticipation of taxes,	17,400 00
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	\$75,432 08
Due from E. L. Spencer, collector,	\$737 83
“ “ Daniel Walker, collector,	600 00
“ “ L. Morton, collector,	359 70
Cash on hand,	6,269 36
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	\$7,966 89
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	\$83,398 97

BALANCES OF ACCOUNTS, FEB. 1, 1873,

School houses,	\$14,600 00	Town property,	\$33,018 97
Town house,	5,000 00	Notes payable,	13,100 00
Engine houses,	4,000 00	River street and bridge,	4,230 00
Farm,	3,400 00	Common schools,	1,693 40
Personal property,	2,207 72	School committee,	1,137 16
Fire engines,	1,500 00	High school,	678 36
New cemetery,	1,311 25	Unappropriated funds,	125 50
School furniture,	1,000 00	Abatement of taxes,	519 18
General appropriations,	16,067 19	State aid,	401 44
Cash,	6,269 36	Contingent of schools,	318 14
E. L. Spencer, collector,	737 83	West street,	300 00
D. Walker, collector,	600 00	Public library,	278 35
Discount on taxes,	572 05	Highways,	255 40
L. Morton, collector,	359 70	Support of poor,	242 07
		South school house,	186 50
		Center watch district,	156 34
		Bridges,	140 79
		Railing highways,	88 84
		Street lights,	85 83
		Salaries,	75 93
		Contingent highways,	73 32
		Sidewlks,	63 71
		Interest,	28 03
		Engine men,	4 00
		Contingent expenses,	23 84
	<hr/>		<hr/>
	\$57,625 10		\$57,625 10

NOTES OUTSTANDING JANUARY 31, 1873.

Dec. 1, 1859, Grace Mixer,	\$1,000 00,	Demand, 5½ per cent.
June 16, 1870, T. N. Hard'g, g'd'n,	300 00,	" 6 "
July 5, " " " "	1,000 00,	" " "
Nov. 4, 1871, " " " "	1,000 00,	" " "
Apr. 1, 1872, W. A. Marcy,	1,000 00,	" " "
June 15, " " " "	5,000 00,	" " "
Aug. 10, " So. Mut. Fire Ins. Co.	800 00,	" " "
Nov. 21, " Jedediah Marcy,	1,000 00,	" " "
Jan. 1, 1873, Rebekah Ammidown,	2,000 00,	" " "
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	\$13,100 00.	

Errors excepted.

Southbridge, Feb. 1, 1873.

F. L. CHAPIN, Treasurer.

The foregoing account and statements of the Treasurer have been examined and found to be correct. The account includes all moneys and claims which have come into his hands, and for which he is responsible, amounting in the aggregate to \$83,398.97, the details of which we do not deem necessary to repeat in this report.

THE EXPENDITURES

Of the town in the several departments, and under the various appropriations, during the year, are presented in detail, as follows :

FOR THE HIGH SCHOOL.

Edwin Emery, services as Principal to Dec. 27,	\$1,093 00
Herbert F. Plimpton, services as Assistant 13 weeks,	65 00
Emma Bradford, " " " 11 "	84 26
F. J. Clarke, care of room 13 "	26 00
Arthur S. Plimpton, care of room 14 "	20 00
L. O. Thompson, " " to Nov. 15,	12 00
F. & J. M. Vinton, 2 cords wood in Dec. 1871,	13 50
M. K. Olney, 6 " "	46 43
W. P. Plimpton, 1 load shavings,	75
J. M. & L. D. Clemence, 1 load kindlings,	1 00
L. O. Thompson, cleaning room and piling wood,	1 40
Morse & Whitaker, 200 copies of programme,	5 00
Mrs. A. Clemence, ribbon for diplomas,	1 42
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	\$1,369 76
Deduct an order outstanding,	1 42
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Total payments,	\$1,368 34

FOR THE COMMON SCHOOLS.

Carrie Green, Teacher, 33 weeks,	\$396 00
Emma Bradford, " 2 "	24 00
M. E. Amidon, " 11 "	110 00
Lizzie S. White, " 24 "	216 00
Susie M. Knight, " 32 "	288 00
Fannie C. Mason, " 21 "	158 00
" " " additional on two terms,	20 00
Helen Litchfield, " 11 "	77 00
Sarah E. Gay, " 34 "	294 00
Julia V. Harwood, " 37 "	444 00
R. S. Gladwin, " 35 "	315 00
Iola M. Converse, " 35 "	315 00
Fannie J. Hall, " 21 "	158 00
A. Rebecca Rowley, " 31 "	248 00
Eliza McKinstry, " 21 "	168 00
Mary E. Sheddon, " 11 "	88 00
L. A. Clemence, " 32 "	256 00
Mary J. Stedman, " 10 "	80 00
J. Lizzie Chamberlain, " 10 "	80 00
Helen Lyon, " 16 2-5 "	131 20
Mary E. Sheddon, " 10 "	80 00
Luella S. Wood, " 22 "	176 00
Lottie Sherer, " 33 "	264 00
Mary E. White, " 11 "	110 00
Hattie Sheddon, " 11 "	99 00
M. L. Crawford, " 11 "	99 00
M. A. Perrin, " 11 "	77 00
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Amount carried forward,	\$4,771 20

<i>Amount brought forward,</i>	\$4,771 20
A. G. Lawson, Teacher 22 weeks,	154 00
Hannah S. Smith, " 33 "	264 00
Susie M. Clemence, teaching music in schools,	50 00
Sundry persons, for care of 18 school rooms,	240 90
Sundry persons, for sawing and housing wood,	77 95
M. K. Olney, for wood for several schools,	303 81
L. W. Curtis, for wood for several schools,	145 92
Mason Morse, and others, for wood for schools,	76 50
James Gleason & Sons, for articles for schools from Feb. 1869, to Feb. 1872,	21 13
W. J. Keith, for articles for schools from Dec. 1870 to April 1872,	14 97
Total payments,	\$6,120 38

FOR CONTINGENT EXPENSES OF SCHOOLS AND HOUSES.

Balance of account overdrawn, Feb. 1, 1872,	\$1 27
W. C. Barnes, books furnished poor parents in 1871,	24. 85
E. M. Phillips, insurance on school houses, 1871,	197 00
J. T. McKinstry, setting glass and repairs, 1870 to 1872,	16 50
F. Ritchie, repairs on Center schoolhouse,	5 00
J. M. & L. D. Clemence, lumber for Sumner schoolhouse,	21 45
Cummings & Williams, school house furnishings,	20 55
W. C. Stedman, labor and materials, repairing houses,	11 50
L. W. Curtis, making curtains, repairs, and use of horse,	22 79
Hanson & Bugbee, curtains, fixtures and paper hangings,	26 67
Bugbee & Wheeler, curtains, tassels and fixtures,	18 80
F. A. Warfield, horse hire, and repairs,	10 66
B. F. Bronson, horse hire visiting schools,	3 00
Samuel Williams, tables and chairs for school houses,	39 00
Alfred Belford, lumber and labor on school houses,	14 17
W. O. Haskell & Sons, school furniture,	52 50
T. Chamberlain, painting blackboards and cleaning house,	5 50
Jacob Booth, painting and repairing school houses,	38 48
Alden Potter, making blackboards, Center house,	18 00
H. A. Streeter & Co., six chairs for school houses,	12 00
George L. Winter, duster, blacking stove, cleaning pipe,	7 50
J. J. Oakes, curtains and fixtures, Center house,	14 38
T. Potter & Co., one mat for Center primary,	1 20
F. C. Flint, horse hire visiting schools,	7 25
James Gleason, services as referee, Sandersdale,	2 00
Carpenter, Irwin & Co., use of hall for institute,	60 00
Dwight Chamberlain, labor and materials for repairs,	4 50
H. D. Edwards, removing furniture to Town Hall room,	2 00
L. O. Thompson, labor and repairs on houses,	6 75
E. P. Lewis, labor and materials for repairs,	11 68
Leonard Cutler, labor and materials for repairs,	10 91

Amount carried forward,

\$687 86

Amount brought forward,

\$687 86

Deduct balance Feb. 1,

\$1 27

3 orders outstanding,

6 00

7 27

Total payments,

\$680 59

FROM STATE SCHOOL FUND.

For books, charts and apparatus for schools,

\$41 34

FOR SANDERSDALE SCHOOL HOUSE.

George Whitford, laying brick and setting frames, 1871,

\$25 52

L. A. Lyon, making road to school house,

17 00

Hartwell Hobbs, services as referee,

2 00

Total payments,

\$44 52

FOR SOUTH SCHOOL HOUSE.

L. W. Curtis, labor removing house,

\$46 50

Thomas Talbot, 400 brick,

4 00

George Whitford, labor and materials,

3 00

Louis Longeway, 1 shovel broken,

1 50

Daniel Whitford, drawing tools from depot,

1 00

Total payments,

\$56 00

No vouchers have been found for eleven orders drawn by the School Committee in January, 1872, but paid since February 1, 1872, and embraced in this report.

FOR THE PUBLIC LIBRARY.

Lee & Shepard, books purchased,

\$638 04

S. M. Lane, books purchased,

3 75

S. M. Lane, duster, register and record,

10 88

T. Groom & Co., and others, for stationery,

8 55

Stillings, Hammond & Co., Librarian's record,

22 00

Theodore Jackson, re-binding books,

14 50

B. H. & E. R. R., freight on 5 cases books,

3 90

A. Hall, Supt., 125 lbs. packing paper,

15 00

Morse & Whitaker, printing catalogues and cards,

49 64

M. K. Olney, 10 1-8 tons coal,

89 25

Mutual Gas Light Co., gas for one year to Jan. 1, 1873,

141 30

G. S. & C. R. Stone, services to Jan. 1, 1873,

341 67

C. R. Stone, express fees, tapers and mucilage,

12 12

Edwin Emery, labor on catalogues and register,

29 00

W. C. Barnes, record book had in 1870,

3 00

\$1,382 60

Deduct 2 orders outstanding,

20 40

Total payments,

\$1,362 20

FOR SUPPORT OF THE POOR.

Balance overpaid Feb. 1, 1872,	\$320 24
T. Potter & Co., goods for farm in 1871,	103 27
S. Thayer & Co., goods for farm in 1871,	111 16
Daniel Morse, blacksmithing in 1871,	15 16
Ichabod Badger, repairing boots and shoes in 1871,	7 90
Cummings & Williams, goods for farm in 1871,	19 68
W. E. Alden, goods for farm in 1871,	71 67
S. Thayer, use of team to farm in 1871,	11 50
H. W. Jackson, meat for farm in 1871,	45 79
John Comins, repairing harnesses, and expenses, 1871,	27 45
S. Thayer & Co., goods for persons not at farm, 1871,	381 18
J. Gleason & Sons, goods for persons not at farm, 1871,	256 50
Sullivan Moore, keeping strangers in 1870,	11 50
L. W. Curtis, medical attendance at farm, 1 year,	35 00
Comstock & Perry, goods for farm,	28 46
Worcester, L. Hospital, support of Lydia Fiske,	188 23
P. H. Carpenter & Co., goods for P. Garrow and P. Garceau,	129 00
J. W. Marble, burial of four persons,	13 00
Owen Morrissey, keeping strangers,	1 50
J. Gleason & Sons, goods for farm in 1871,	47 43
C. B. Brainard, for his services at farm 9 months,	225 00
H. G. O. Bacon, for his services at farm 4 months,	116 67
M. K. Olney, wood for Miss Clarke,	8 75
S. Thayer & Co., goods for families not at farm,	172 44
J. Gleason & Sons, goods for families not at farm,	252 56
Samuel Williams, coffins, robes and chair,	51 25
Daniel Morse, blacksmithing for farm,	15 87
S. S. Perry, goods for farm,	34 97
Cummings & Williams, goods for farm,	83 43
P. H. Carpenter & Co., goods for farm,	292 90
H. G. O. Bacon, goods for farm,	3 03
J. O. McKinstry, goods for farm,	46 63
S. Thayer & Co., goods for farm,	8 46
Paige & Crosby, goods for farm,	26 74
W. E. Alden, goods for Wm. Green, not at farm,	30 00
Michael Quirk, care of Ann Hickey,	9 86
Geo. S. Stone, blacksmithing for farm,	15 15
O. B. E. Chipman, 1 barrel crackers for farm,	4 00
E. P. Hoxie & Co., fish for farm,	4 19
Morse Brothers, goods for persons not at farm,	19 77
J. O. McKinstry, goods for persons not at farm,	32 37
Morse Brothers, goods for farm,	77 14
Channey Brown, 9 bushels oats for farm,	6 75
H. W. Jackson, meat for farm,	65 43
Andrew Clark, money refunded to him,	25 00
Elias Lyon, 15 days labor on farm,	28 50
Shepard & Fairbank, goods for farm,	3 44
C. B. Brainard, flour for farm,	7 50

Amount carried forward,

\$3,493 42

<i>Amount brought forward,</i>	\$3,493 42
H. C. Pellet, 7 cider barrels,	8 75
J. M. & L. D. Clemence, lumber for farm,	2 38
Ichabod Badger, repairing boots and shoes,	2 60
A. S. Buel, threshing 131 bushels oats,	13 10
City of Worcester, aid to Peter Spencer,	105 75
J. P. Sullivan, digging graves for Mrs. Nolan and Mrs. Mahar,	5 00
H. A. Streeter & Co., coffin for Michael Nolan,	12 00
Wm. Comstock, goods for farm,	6 25
Bridget Nolan, care of Michael Nolan,	1 00
Gideon Maurand, carriage to M. Nolan's funeral,	1 50
Nelson Vinton, straw for making cider,	1 00
Sanders Clarke, use of cider mill,	8 83
Central Mills Co., repairing mowing machine,	50
T. Potter & Co., goods for farm,	39 89
F. Bennett, shaving Michael Nolan,	2 50
E. S. Ellis, cheese press and window for farm,	2 00
C. W. Vinton, 1 cord wood for A. Clarke,	6 00
John Comins, cutting wood for A. Clarke,	75
John Comins, repairing harness for farm,	3 00
L. P. Tower, butchering at farm,	3 50
Interest, paid on valuation of farm,	204 00
Hiram Morse, 7 pigs,	40 00
C. B. Brainard, cook stove and furniture,	26 25
Highway department, 1 yoke oxen and yoke,	213 50
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	279 75
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	\$4,203 47
Deduct balance overdrawn Feb. 1, 1872,	320 24
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Total payments,	\$3,883 23

Of the total payments above named, the sum of \$1,110.00 accrued in 1871; but it was not paid that year for want of a sufficient appropriation, for the purpose, by the town.

Deducting this sum from the total payments, \$1,110.00, leaves as properly belonging to the year 1872, \$2,773.23. Of this sum there has been paid for supporting the poor away from the farm, the sum of \$1,043.23, leaving as payments for supporting the poor at the farm \$1,730.00.

All the transactions in this department, during the year, in the aggregate, are exhibited in the following statement:

The appropriations made by the town in 1872, for supporting the poor, were,	\$3,500 00
The Treasurer has received from sales of produce and for labor,	687 54
From towns and other sources,	206 70
The excess of the Inventory over that of 1872 is,	51 30
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Total,	\$4,445 54

All of which is accounted for as follows:—

Paid balance overdrawn Feb. 1, 1872,	\$320 24
“ claims accrued in 1871,	1,110 00
“ for supporting poor away from the farm,	1,043 23
“ for care of the farm and supporting the poor at that place,	1,730 00
Balance, cash in the treasury,	242 07
Total,	<hr/> \$4,445 54

The following are the names and ages of the persons who have been supported at the farm through the year:—

Mrs. Ruth Sabin, 82.	John Mack, 50.	Lucian Green, 52.
Samuel Eastman, 75.	Obadiah Sabin, 76.	Catherine Tynan, 33.
John Ronan, 52.	John Clark, 62.	Charles Congdon, 25.

FOR REPAIRING HIGHWAYS.

P. McKinstry, labor on roads in 1869 and 1871,	\$7 00
C. A. Dresser, gravel on Main street in 1870,	33 75
Daniel Walker, gravel on Everett street in 1870,	50 00
A. McKinstry, labor on roads in 1871,	3 50
L. A. Lyon, “ “ “	99 00
Willis Morse, “ “ “	2 00
Alden Potter, labor, brick and mortar, 1871,	15 93
L. Morton, gravel on roads, “	16 00
Wm. Edwards, “ “ “	8 00
Hiram Morse, “ “ “	5 00
D. Whitford, sidehill plow and gravel, “	17 58
Town farm, 1310 lbs. hay for oxen,	19 65
P. H. Carpenter & Co., meal, powder and other articles,	23 91
George S. Stone, for blacksmithing,	31 10
Wm. Comstock, use of horse and for labor,	24 29
C. A. Paige, labor of sundry persons, per time-book,	2,727 41
F. C. Litchfield, use of horse on roads, 1871,	7 00
Isaac Clarke, sharpening bars and picks,	60
L. W. Curtis, 324 loads gravel,	32 40
Hiram Allen, running lines and fixing grades,	20 00
Frank Ryan, sharpening picks, bars and drills,	5 55
E. P. Lewis, 2 pick handles,	50
Cummings & Williams, plow point,	1 30
S. Dresser, 184 feet lumber for Center reservoir,	3 68
T. S. Wheelock, labor on roads,	26 65
Lewis O. Thompson, “ “	120 80
Festus Faulkner, “ “	51 10
Oliver Mason, “ “	46 50
Henry Walker, “ “	5 00
Chauncey Brown, “ “	11 50

Amount carried forward,

\$3,416 70

<i>Amount brought forward,</i>	\$3,416 70
Jacob Dennet, labor on roads,	7 75
Thomas Hayes, " "	77 43
Mitchell Blanchard, " "	3 50
Amasa Haskell, " "	21 50
Thomas Trusty, " "	55
Ira Vinton, " "	1 80
F. O. Letcher, " "	3 60
E. S. Ellis, " "	45 19
L. A. Lyon, " "	33 00
Samuel Hagar, " "	12 96
L. Morton, 7 loads gravel,	1 75
D. Whitford, one pounder and labor on roads,	9 50
R. H. Cole, gravel and use of barn,	6 00
J. Q. Goodell, shoveling snow,	4 00
F. J. Clarke, " "	6 00
Nelson Vinton, " "	5 40
 Total,	 \$3,656 63
Deduct order No. 260, outstanding,	5 00

Total payments,	\$3,651 63
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FOR CONTINGENT HIGHWAYS.

S. C. Prindle, one yoke of oxen,	\$210 00
Wm. Comstock, chains and fuse,	8 19
T. Potter & Co., 12 shovels and 6 pick handles,	16 25
L. M. Litchfield, ox cart,	50 00
Cummings & Williams, shovels, mould boards, plow points, and other tools,	39 11
Geo. L. Winter, plow castings and points,	12 13
F. Lanouette, plow beam and handle,	4 50

Total payments,	\$340 18
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FOR RAILING HIGHWAYS.

Charles Hyde, 100 feet railing and posts,	\$3 25
Dresser Manufacturing Co., 3 posts,	75
Joseph Brackett, labor with team,	2 50
Oliver Mason, " " "	3 00
Festus Faulkner, labor,	6 00
L. O. Thompson, " "	12 00
Ephraim Dakin, " "	1 80
Chauncey Brown, labor with team,	4 50
Daniel Whitford, " " "	6 75
L. O. Thompson, labor,	2 00
George S. Stone, iron railing,	3 93

	\$46 48
Deduct order No. 350, outstanding,	2 50

Total payments,	\$43 98
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FOR REPAIRING BRIDGES.

Willis Morse, labor on bridge near L. Lyon's,	\$3 00
Hamilton Woolen Co., labor on bridge over canal,	2 47
H. B. Streeter, 350 feet oak plank and labor,	8 00
Charles Hyde, labor and materials on two bridges,	105 52
F. Faulkner, on bridge over brook, at Globe,	8 90
N. McKinstry, on bridges on South street and at Globe,	152 62
E. S. Ellis, labor on bridge near S. Marsh's,	2 00
Total payments,	<hr/> \$282 51

FOR MILL STREET BRIDGE.

S. White, for plan and schedule,	\$10 00
Charles Hyde, labor and materials,	1,010 65
Hiram Purdy, for painting and other labor,	46 00
George A. Dresser, stone work and other labor,	80 00
Louis Longeway, 1 day's labor,	2 00
Total payments,	<hr/> \$1,148 65

FOR RIVER STREET ROAD AND BRIDGE.

Charles W. Weld, in part for job,	\$2,700 00
J. O. McKinstry, land damages,	20 00
James Morrissey, " "	50 00
Total payments,	<hr/> \$2,770 00

FOR MECHANICS AND NORTH STREET.

J. M. & L. D. Clemence, land damage,	\$500 00
Contractors, making the streets,	1,500 00
Total payments,	<hr/> \$2,000 00

FOR MILL STREET.

L. W. Curtis, for gravel and use of cart,	\$15 65
N. McKinstry, labor making the street,	146 20
Total payments,	<hr/> \$161 85

FOR WEST STREET.

Albert McKinstry, land damages,	\$300 00
Joseph Corey, " "	50 00
Michael Donnell, " "	15 00
	<hr/> \$365 00
Deduct claim not presented,	300 00
Total payments,	<hr/> \$65 00

FOR FILLING MAIN STREET AT GLOBE.

Hamilton Print Works, labor and gravel,	\$257 92
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FOR SIDEWALKS.

C. A. Dresser, for paving stone in 1870,	\$14 50
F. C. Litchfield, order No. 4, 1871, outstanding,	3 00
Lucian Marcy, paving stone in 1871,	20 00
Horace Lamson, stone work in 1871,	509 25
S. Dresser, 51,800 brick,	629 20
Horace Lamson, curb and flag stones,	392 20
Luther Ammidown, flag stones,	18 90
R. H. Cole, 423 loads gravel,	42 30
E. Gilmore and P. Custus, labor,	27 99
Lewis Morse, labor,	2 50
C. L. Sprague, labor,	51 20
F. Faulkner and Thomas Hayes, labor,	14 65
Wm. B. Potter, labor,	16 36
Verney Fiske, labor,	47 10
Daniel Whitford, labor,	806 50

Total payments,	\$2,595 65
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FOR STREET LIGHTS.

Franklin Hamilton, services, Jan. 15, to Dec. 1,	\$87 49
“ “ 1½ gross matches,	3 30
Marcus Dillaber, services, Jan. 15, to Dec. 1,	126 59
“ “ storing naptha 5½ months,	5 75
Mutual Gas Co., gas for 1 year, to Jan. 1, 1873,	478 99
J. O. McKinstry, storage of naptha to March 31,	18 16
S. Walker & Co., 8 barrels of naptha,	66 63
freight of same,	8 26
Cummings & Williams, faucet and basket,	1 75
G. L. Winter, 12 dozen lamp wicks,	6 00

Total payments,	\$802 92
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FOR LAMP POSTS AND LAMPS.

Davis & Farnum, 8 posts, lanterns and frames,	\$221 50
J. W. Jordan, 3 doz. lantern lamps,	18 00
B. H. & E. R. R., freight of same,	6 60

Total payments,	\$246 10
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FOR SALARIES OF TOWN OFFICERS.

F. L. Chapin, treasurer, salary 1 year to 1872,	\$100 00
J. O. McKinstry, services as selectman to 1872,	64 50

<i>Amount carried forward,</i>	\$164 50
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<i>Amount brought forward,</i>		\$164 50
J. O. McKinstry, services as assessor, to 1872,		120 00
C. A. Paige, " " selectman to 1872,		136 50
Daniel Whitford, " " " "		69 50
" " " " road commissioner, 1871,		123 45
F. C. Litchfield, " " " " "		188 75
John Comins, " " overseer of poor, 1871,		28 75
Solomon Thayer, " " " " "		14 50
L. W. Curtis, " " school committee 1871 and 1872,		135 50
F. A. Warfield, " " " " " "		58 50
B. F. Bronson, " " " " " "		43 75
F. C. Flint, " " " " 1872,		67 50
M. Leonard, " " " " and auditor, 1871,		18 75
S. C. Hartwell, " " auditor, 1871,		8 00
M. K. Olney, " " assessor, 1872,		70 50
Lucian Marcy, " " " " "		39 00
S. S. Perry, " " town clerk, 1872,		27 00
Total payments,		<hr/> \$1,314 45

FOR STATE AID.

Anthony Deon,	\$12 00
Elizabeth Hannan,	48 00
Julia Seymour,	48 00
John Lee, Guardian,	24 00
Sarah M. Sears,	48 00
Ellen Carroll,	48 00
Margaret Hargon,	48 00
Francis McGuire,	72 00
Martin Mahar,	84 00
Thomas Welch,	96 00
Total payments,	<hr/> \$528 00

FOR TOWN HOUSE YARD.

H. Bushe and Peter Muchant, for labor,	\$53 38
D. Whitford, for labor of man and team,	19 50
H. Lamson, for hammered stone and drawing,	185 94
“ “ for steps, buttresses, and drawing,	83 19
W. B. Potter, for grading lot, per contract,	150 00
“ “ “ for labor setting steps,	69 05
Henry C. Fish, for iron fence and freight,	320 00
	<hr/>
	\$881 06
Deduct one claim outstanding,	20 00
	<hr/>
Total payments,	\$861 06

FOR ENGINE MEN.

Melville Engine Co., for compensation,	\$458 00
Tiger " " " "	300 00
Engineers, " "	70 00
	<hr/>
Total payments,	\$828 00

FOR CONTINGENT EXPENSES.

Mutual Gas Light Co., gas for town hall and select-		
men's rooms,	\$18 30	
Pipe and fixtures for police station,	46 61	
	<hr/>	\$64 91
Paige & Crosby, 1½ cords wood for town hall,		7 50
Express Co., freight on truss and hose,		5 00
A. P. Cutting, plan for police station,		12 00
F. P. Pratt, time and expense to Worcester,		7 50
W. B. Potter, " " "	5 00	
setting town house steps,	48 60	
labor on town house yard,	22 00	
setting 9 hitching posts,	9 00	
laying brick in walk,	30 75	
	<hr/>	115 35
E. M. Phillips, insurance on engine house and clock,	46 00	
" " town hall,	46 00	
" " library building,	152 00	
" " farm buildings,	43 15	
" " books in library,	51 75	
" " Hooker and Sumner		
houses,	38 00	
" " police station,	63 50	
	<hr/>	440 40
A. F. Allen, balance for suction hose,		67 50
Morse & Whitaker, printing by-laws, auditors reports,		
&c.,	70 50	
advertising notice to bridge		
builders,	26 50	
printing 500 school reports,	44 00	
" posters, by-laws and		
warrants,	26 25	
" sundry notices and war-		
rants,	41 50	
	<hr/>	208 75
J. T. McKinstry, setting glass in lanterns in 1871,	2 22	
painting lamp and street posts and		
in cemetery,	6 58	
	<hr/>	8 80
Misses Morse, taxes for 1871 refunded,		27 36
		<hr/>
Amount carried forward,		\$965 07

<i>Amount brought forward,</i>		\$965 07
S. Dresser, rent of selectmen's room to Nov. 1,	30 00	
5700 pressed brick for walk in town house yard,	79 80	
	<hr/>	109 80
J. W. Marble, care of town hall and sealing weights,	18 00	
“ “ clock, and repairing,	36 50	
painting hearse and labor in cemetery,	16 75	
returning deaths,	6 90	
	<hr/>	78 15
Buttrick & Wheeler, plan and profile, River street bridge,		68 85
Calvin A. Paige, expenses paid by him,	13 00	
book stand and gas fixture,	8 25	
	<hr/>	21 25
D. D. Clemence, conducting funerals,		12 00
Oliver Mason, “ “		2 00
Leonard Cheney, “ “		23 00
Marvin Cheney, “ “		7 00
J. Gleason & Sons, oil for Melville engine, 1869 to 1872,		11 25
J. O. McKinstry, expenses paid by him,		1 21
Daniel Whitford, use of team and expenses paid,	14 98	
wood for police station,	24 06	
labor on town house yard,	14 70	
	<hr/>	53 74
M. K. Olney, coal and wood for station and engine house,	6 75	
postage and express fees on books,	1 78	
wood for town hall, station and engine house,	32 50	
	<hr/>	41 03
W. J. Keith, use of horse and for alcohol for Engine Co.,		1 75
G. Maurand, use of horse to draw engine,		2 50
C. B. Cozzens, 12 posts for town house yard,		18 00
H. Bushe and Peter Muchant, labor in town house yard,		5 24
E. P. Lewis, stove and funnel for engine house,	21 60	
oil lanterns and repairing tubs,	8 12	
	<hr/>	29 72
Dresser Manufacturing Co., time-book for laborers on highways,		5 00
M. Raynolds, care of Tiger engine and materials,	26 38	
cutting off hose, pipes, nozzles, and express fees,	6 94	
	<hr/>	33 32
P. M. Clarke, painting engine, lamp and yard posts,	10 55	
“ signs, and street signs, and issuing warrants,	57 52	
“ at police station,	65 63	
	<hr/>	133 70
<i>Amount carried forward,</i>		<hr/> \$1,623 58

<i>Amount brought forward,</i>		\$1,623 58
Frank Link, care of Melville engine,		20 00
Leonard Cutler, desk for selectmen's room and setting posts,		17 55
Samuel S. Perry, difference in exchange of safes,	131 30	
express fees and recording roads,	6 34	
recording marriages, births and deaths,	78 15	
	<hr/>	215 79
G. L. Winter, labor on lead pipe near Spec. shop,	15 85	
stove, funnel and other articles,	52 66	
	<hr/>	68 51
Allen & Reed, 2 rubber overalls and caps for Engine Co.'s,		8 00
B. H. & E. R. R., freight on 12 hitching posts,		3 15
James A. King, record book for board of Health,	1 00	
ink stand and rack,	1 50	
	<hr/>	2 50
Davis & Farnum, 12 hitching posts,		114 00
Joseph Mason, copy of by-laws and for recording,		9 40
Hiram Allen, plan and estimates, River street road,		5 00
Charles Hyde, 24 sign posts,		14 40
Moseley & Hodgman, cast steel bought in 1870,		6 80
Liberty Phelps, envelopes,		1 25
Cummings & Williams, stove and materials, and use of pipe,		41 47
Joseph Longeway, 1 cord wood for police station,		7 10
J. M. & L. D. Clemence, 24 sign boards,		8 00
Verney Fiske, rye and grass seed for town house yard,		2 05
Samuel Hagar, labor in various places,		26 84
E. Gilmore and P. Custis, labor in town house yard,		7 00
Thomas Hayes, labor in town house yard,		7 00
Festus Faulkner, " " " "		2 00
L. O. Thompson, " " " "		8 00
J. Dennett and P. Custis, " " " "		9 90
Alex'r. Seymour, " " " "		10 23
Horace Lamson, curb stone " " "	100 00	
36 monument posts,	13 50	
	<hr/>	113 50
Clark, Sawyer & Co., paper hangings for police station,		13 65
Geo. H. Hartwell, brass tags for keys,		75
Hiram Purdy, labor on 24 sign posts,		18 90
Carpenter, Irwin & Co., one cuspedore,		1 88
Samuel Williams, table, chairs and cushion,		14 65
H. A. Streeter & Co., chairs and cushions,		7 25
Geo. K. Dresser, coal for engine houses,		34 00
Charles W. Vinton, wood for police station,		5 63
Henry D. Edwards, labor with team,		5 75
Geo. S. Stone, repairing lamp posts,		3 25
M. F. Le Breton, returning deaths,		4 50
<i>Amount carried forward,</i>		<hr/> \$2,463 23

<i>Amount brought forward,</i>	\$2,463 23
Spencer & Bowen, damage to buggy, issuing warrants, team for county commissioners, and other charges,	25 50
W. C. Barnes, books, stationery, and repairing clock,	11 20
	<hr/>
	\$2,499 93
Deduct outstanding claims,	133 33
	<hr/>
Total payments,	\$2,366 60

FOR POLICE STATION.

Leonard Cutler, labor and materials, per contract,	\$2,500 00
extra labor and materials,	145 51
Cummings & Williams, eave troughs and conductors,	16 29
J. Denet and S. Hagar, for labor,	9 72
	<hr/>
Total payments,	\$2,671 52

FOR HOSE.

A. F. Allen, for 602 feet leather hose with couplings,	\$903 00
Adams Express Co., freight on hose,	4 00
H. D. Edwards, trucking hose,	2 50
	<hr/>
Total payments,	\$909 50

FOR HOOK AND LADDER APPARATUS.

D. K. Olney, expenses to purchase trucks,	\$13 45
Louer & Rice, two hook and ladder trucks,	800 00
B. H. & E. R. R., freight on trucks,	17 60
	<hr/>
Total payments,	\$831 05

For other purposes, payments have been made as follows :—

State tax,	\$3,700 00
County tax,	2,432 08
Bank tax,	567 53
Discount on taxes,	4,678 90
Abatement of taxes, per assessors' orders,	423 75
Reservoir at Globe Village to Louis Longeway,	352 00
Center Watch District,	1,779 74
Interest on notes,	859 91
Note to Southbridge Savings Bank,	5,000 00
Temporary loan repaid,	17,400 00
Central street bridge to C. A. Dresser, use of rope and block,	5 00
	<hr/>
Total,	37,198 91
To this sum add the aggregate of the total payments of the preceding pages of this report,	38,233 17
	<hr/>
Making the total of expenditures,	\$75,432 08
And agreeing with the Treasurer's account.	

The Selectmen report as due the town from abutters, on sidewalk account, as follows:—

From Holmes Ammidown,	\$50 64
“ Samuel Hartwell,	54 00
“ Mrs. Mary L. Ammidown,	108 49
“ Baptist Society,	73 72
“ James Bachellor,	88 58
“ Jedediah Marcy,	45 87
“ Estate of Dwight Morse,	39 25
	<hr/>
	\$460 55
“ Congregational Society, balance of account of 1870,	122 81
	<hr/>
	\$583 36

ABSTRACT OF INVENTORY OF PERSONAL PROPERTY AT THE FARM.

Live stock,	\$753 00
Hay and grain,	379 00
Carts, wagons, harnesses, mower, and other farming utensils,	365 35
Household furniture,	284 42
Family supplies,	425 95
	<hr/>
	2,207 72
Amount of Inventory in 1872,	2,156 42
	<hr/>
Increase in 1873,	\$51 30

C. A. PAIGE, }
J. O. McKINSTRY, }
LUCIAN MARCY, } *Appraisers.*

INVENTORY OF TOOLS

Used for work on the highways, in the care of the Selectmen.

1 ox cart \$50, 2 canal barrows \$4.50,	\$54 50
3 plows \$20, 56 lbs. draft chains \$7.84,	27 84
5 steel bars, 114 lbs., \$19, 3 steel bars, 56 lbs., \$5.60,	24 60
123 lbs. drills \$20.50, 20 lbs. churn drills \$3.33,	23 83
2 sledges \$5, 6 striking hammers, 48 lbs., \$19.20,	24 20
5 pick axes \$5, 8 shovels \$4, 3 pounders \$3,	12 00
1 iron scraper \$10, 1 wood scraper \$2, 1 snow shovel 80c,	12 80
1 tamping bar \$2, 1 tool box \$15, 1 powder can \$1,	18 00
2 tie chains \$1.10, 1 pail 25c, powder 88c,	2 23
	<hr/>
	\$200 00

There are other tools in the hands of N. McKinstry of which no account has been rendered.

VALUATION OF THE TOWN OF SOUTHBRIDGE,

MAY 1, 1872.

Real estate,	\$1,624,770
Personal estate,	929,985
Total,	<hr/> \$2,554,755
Valuation in 1871,	2,383,180
	<hr/>
Increase in 1872,	\$171,575
Number of polls at \$2 each 1257.	
Rate of taxation for \$1000 of valuation, \$17.50.	

VALUATION OF THE CENTER WATCH DISTRICT.

Real estate,	\$542,232
Personal estate,	297,052
Total,	<hr/> \$839,284
Rate of taxation, \$1 for \$1000 of valuation.	

M. K. OLNEY,
J. O. McKINSTRY, } *Assessors.*
LUCIAN MARCY, }

The Auditors beg leave to state, in conclusion, that several claims and accounts have been paid which had been outstanding two and three years, unknown to the town. Such long credits ought not to be tolerated. During the past year it has been the aim and policy of the Selectmen and other town officers to encourage the presentation for payment of all claims against the town, as soon as they fall due, or monthly in case of open accounts. To facilitate the speedy payment of these debts, and for the convenience of creditors, the Auditors have held meetings weekly and oftener, having held fifty-four meetings since their appointment, March 25th, 1872. And it is believed that the payments have been made, generally, to the satisfaction of claimants, so far as the town has provided means for the purpose. It is desirable that the appropriations should be, as far as may be, for specific purposes, and that all expenditures under the same should be strictly limited to the sums voted by the town. It is necessary that contingent funds should be provided, both in the school and Selectmen's departments, to meet necessary expenses which cannot be precisely foreseen and specified, but these funds should be as small as a due regard to the interests of the town will allow. Expenditures from these funds have been made during the year, which, though lawful and, perhaps, useful, might have been avoided; and should first have been authorized by the town. Among these expenditures may be mentioned that

for the brick walk in the town house yard, that for fitting up the Selectmen's rooms in the new police station, and that for the use of Edwards' hall for the Teacher's Institute. These suggestions are made for the consideration of the people of the town; but it is not within the province of the Auditors to arrest the payment of such expenditures when lawfully contracted by the proper authorities, and thus the town becomes liable therefor.

For the past year, the expenditures have been large, and the taxes, of course, have been heavy, but, so far as is known, no one has suffered by reason of the payment of his tax bill. It may be wise for the town to make liberal provision for the support of the public schools and for all desirable public improvements, as well as for its ordinary necessary expenses, but the question may be raised whether it is not time for the town to act with a view to a more strict economy in the management of its affairs.

Respectfully submitted,

S. M. LANE,
MANNING LEONARD, } *Auditors.*
F. P. PRATT,

SOUTHBRIDGE, Feb. 1, 1873.

